

810-4-1-.16 Commercial Mobile, Portable, and Permanent Modular Units.

(1) PURPOSE - This rule is issued pursuant to authority contained in Section 40-7-64, Code of Alabama, 1975, for the purpose of establishing guidelines and procedures for the uniform assessment of Commercial Mobile, Portable, and Modular Units.

(2) DEFINITIONS - For the purpose of this rule, the definition of a Commercial Mobile, Portable, and Modular unit shall be:

(a) Commercial Mobile Unit - A structure, transportable in one or more sections, which is built on steel frames and is mounted on axles and wheels for the purpose of transporting the unit to and from temporary locations. It is designed specifically for use as a temporary place of business, storage, or other commercial purpose, by the owner, lessee, or assigns, and may consist of one or more units that can be attached or joined together.

(b) Commercial Portable Unit - A factory fabricated transportable building typically built on a wooden frame with either an aluminum or wood exterior and mounted on a skid foundation for ease of loading and unloading. It may however be constructed of a superior quality material such as re-enforced concrete and attached at the site to a poured foundation. It is transported by use of some other motorized vehicle or trailer. It is designed for use as a place of business, storage, or other commercial purpose, by the owner, lessee, or assigns, and may consist of one or more units that can be attached or joined together.

(c) Commercial Modular Unit - A factory fabricated transportable building consisting of units typically built on wooden frames. It is designed to be incorporated at a building site on a permanent foundation into a permanent structure to be used for business purposes and which bears a seal of compliance with rules of the Alabama Manufactured Housing Commission.

(3) PROCEDURES - To ensure the equitable taxation of Commercial Mobile, Portable, and Modular Units in the State of Alabama, the following assessment procedures shall be used as of October 1 of each year.

(a) Commercial Mobile Units shall be assessed for ad valorem tax purposes as business personal property on October 1 in the county where the unit is physically located. Each unit shall be valued according to the Alabama Personal Property Appraisal Manual, using the same valuation procedures used to value all similar personal property.

(b) Commercial Portable Units shall be assessed for ad valorem tax purposes as business personal property on October 1 in the county where the unit is physically located. Each unit shall be valued according to the Alabama

Personal Property Appraisal Manual, using the same valuation procedures used to value all similar personal property.

(c) Commercial Modular Units shall be assessed for ad valorem tax purposes as real property on October 1 in the county where the unit is physically located. Each unit shall be valued according to the Alabama Appraisal Manual, using the same valuation procedures used to value all similar commercial real property.

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Authority: Sections 40-2A-7(a)(5) and 40-7-64, Code of Alabama 1975
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